

352.07426
L49
C.2

CITY OF LEBANON

FINANCIAL
REPORT FOR 1958

CERTIFICATE OF
HONORABLE MENTION
1958

PRESENTED TO

Lebanon, New Hampshire

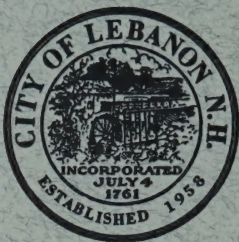
IN RECOGNITION OF PROGRESS ACHIEVED THROUGH INTELLIGENT CITIZEN ACTION

ALL-AMERICA CITY AWARD CONTEST

CO-SPONSORED BY THE NATIONAL MUNICIPAL LEAGUE AND LOOK MAGAZINE

NEW HAMPSHIRE
STATE LIBRARY

OFFICE OF



CITY HALL
Telephone 450-451

September 3, 1959

To the citizens and City Council of Lebanon:

The financial audit for 1958 has been reproduced in full in this report. Because of the reorganization of the City government during 1958 the formerly separate fiscal operations were not combined into the General Fund until some months had elapsed after January 1, 1958. An audit summary has been prepared to make comparisons more convenient on a full year basis.

Other summaries have been prepared for the years 1956 and 1957 and with the latest budgeted figures for 1959. These summaries, so far as was possible, exclude transfers between City functions and exclude in-and-out payments to the State of New Hampshire. The intention has been to give the reader a meaningful comparison of out-of-pocket expense for each of the nine major functions listed.

The two pages immediately following give the outstanding events of 1958 from the municipal viewpoint and list some of the Council's budgeted projects for 1959.

The year 1958 was Lebanon's first as New Hampshire's "newest city". Reorganization and studies of city problems completed during 1958 will make possible better municipal services at lower unit costs during 1959.

The co-operation of the City Council during a busy year, the wholehearted assistance of all City employees and the understanding of the public are gratefully acknowledged.

Sincerely yours,

Jacob D. Dumelle
Jacob D. Dumelle
City Manager

JDD/pl

THE COVER

The "All-America City" honorable mention certificate shown on the cover was awarded to Lebanon by the National Municipal League and Look Magazine for "intelligent, purposeful citizen activity" in establishing the new City form of government in late 1957. The award is one of only 22 given annually to municipalities in the United States for outstanding citizen activity.



HIGHLIGHTS OF 1958

Property Assessment was generally agreed to be inequitable in Lebanon. A trained part-time City Assessor was engaged and performed a "partial equalization" of tax valuations. About 10% of the City's 2,500 parcels of property found to be most in error were adjusted in valuation. A complete reappraisal by an experienced consulting firm was scheduled for 1959 which would set up detailed property records not now available.

Water System Improvements were needed primarily to supply adequate water to the new \$500,000 Split Ball Bearing plant. A \$200,000 bond issue, payable out of Water Department revenue, was authorized by the City Council. Engineering studies of the West Lebanon treatment plant and of the entire water distribution system were engaged by the Council. The report on the West Lebanon water plant recommended placing it in standby condition and obtaining water from the modernized Lebanon plant, which would save about \$9,000 per year, mainly in labor costs.

Airport Runway Extension grant from the Federal Government for \$360,000 was renewed. A Regional Airport Commission to advise the Council was set up with members from Hanover, N. H. and Hartford, Vt. Discussions showed the need to extend the 3,500 foot runway to 5,500 feet in order to permit four-engine planes to land instead of present two-engine planes, thus increasing the passenger capacity available. The Lebanon Airport was found to be the busiest passenger airport in New Hampshire and the 12th busiest in New England. A non-interest advance planning Federal loan of \$29,950 was authorized by the City Council in order to complete final engineering plans. Legislation was planned for the 1959 General Court session to obtain 25% state aid toward the \$720,000 project.

Interstate Highway Location through Lebanon was found to be a point of contention among citizens. A postcard poll showed an almost 50-50 split between those favoring a northern route and those desiring a southern route. The Council obtained a delay in the final decision of the route and authorized a planning study by consultants. The study recommended the northern route to provide for future commercial growth in the Lebanon interchange vicinity. Changes in alignment and interchange design were recommended and adopted by the State in the final modified northern route.

Electric Utility Taxation change was proposed by an interim legislative committee which would have transferred 75% of utility tax valuation in Lebanon to the State and raised local taxes 22.7%. This was opposed by the City Council and 26 other communities were alerted, resulting in opposition and defeat of the measure.

Industrial Development as a City function began with the appointment of a committee by the City Council to co-ordinate activities of the Chamber of Commerce, the Lebanon Industrial Development Association and the Planning Board. Studies of existing State aids for industrial development and Lebanon's needs and resources were begun.

Dutch Elm Disease increased during 1958, threatening Lebanon's 455 street elms. The Council voted funds to remove dead trees and to strengthen others and met with the State Entomologist to discuss a control campaign.

Other Highlights during 1958 included:

- Reorganization of four former separate governments into a unified structure under the new City Charter.

- Application for the first underwriters' survey of Lebanon's fire defenses which may serve to lower fire insurance rates.

- Establishment of a fire station in Mascoma, construction of tank truck for rural fires and first annual testing of all fire hose was done.

- Two F.B.I. training schools were held for the Police Department.

- A second Police Cruiser was purchased.

- Three public parking lots were developed; two in West Lebanon and one in Lebanon, having a total capacity of 110 cars.

Drainage and slope improvements were made to the two ski jumps to reduce hazardous icing conditions.

A financial rating, of "A" was given to the City for the first time by Moody's Municipal and Government Manual.

All City employees were granted uniform vacation periods and sick leave and were given selective pay increases averaging 1 1/2%.

Work relief and surplus food programs were instituted.

Two hundred water meters were purchased to reduce shortage of meters.

Bulk purchasing of gasoline on a bid basis and fleet insurance for all vehicles were some of the purchasing procedure changes.

Recreation program was administered by trained director and showed a 25% increase over previous year.

A major lawsuit dealing with airport matters was settled without damages. The City Council voted to pay the legal fees for former Town officials involved in the case.

Memorial Swimming Pool was deeded to City by the Lebanon Improvement Society for one dollar.

Volunteer construction of a Children's Room in the Lebanon Library was proposed by the Veterans of Foreign Wars and the American Legion. The Room will double usable library space.

West Lebanon Library Association deeded its building and books to the City.

A claim for back payments dating to 1956 due from the N. H. Aeronautics Commission for \$2,327 was allowed.

The Planning Board was reorganized under a new ordinance to provide long range planning and advice to the Council.

WHAT'S AHEAD IN 1959

Completion of the tax revaluation project to provide equitable assessing.

Connection of the Lebanon and West Lebanon water systems to save \$9,000 per year and to increase fire protection for both communities.

Legislation from the General Court to provide a 25% state grant for the airport runway extension and area-wide financial support for the project.

Intensified industrial development activity by the City committee with sale of the former Split Ball Bearing plant as the first priority. (At this writing, the plant has already been sold to the Thermal Dynamics Corp. of West Lebanon through City and L.I.D.A. co-operation).

Underwriter's survey of fire defenses (after West Lebanon water connection is made) with possible lowering of residential insurance rates from 10% to 3 1/2%, depending upon distance from a fire station.

Improved night response of Police Department through telephone answering by Fire Department.

Sale of Water Department building at 36 Hanover Street and consolidation of all offices at City Hall.

Expanded summer recreation program with emphasis on teen-age activities.

Repairs and rebuilding of sidewalks where dangerous conditions exist.

Channelization of the Bridge Street and Main Street intersection in West Lebanon.

Purchase of a 75 ft. aerial ladder truck (for 1960 delivery) to replace the present 1928 service ladder truck as per underwriters' recommendations.

Complete widening of Pumping Station Road and reconstruct Elm Street in West Lebanon.

Increased information to the public through a regular weekly radio program and leaflets sent with water bills.

Completion of Children's Room at Lebanon library with V.F.W. and American Legion and Elks co-operation.

Increased zoning enforcement to protect neighborhoods from illegal uses.

A "Book Fair" to be conducted with the help of the Woman's Club to obtain books and funds for the Library.

SUMMARY OF EXPENDITURES
1956 through 1959

	1956	1957	1958	1959 (Est.)
Administrative and General	\$ 105,494.12	\$ 92,119.42	\$ 98,679.78	\$ 123,235.00
Public Works Department	158,017.21	161,542.78	145,655.75	149,728.00
Fire Department	54,784.92	64,160.74	53,812.66	58,164.00
Police Department	43,563.49	39,952.83	44,682.83	41,133.00
Health & Welfare	37,391.79	41,995.38	49,505.63	46,470.00
Library Department	8,491.95	8,397.43	10,701.40	20,560.00
Airport	3,183.89	17,155.65	8,314.83	7,250.00
Water Department	112,696.11	108,825.62	101,131.74	119,101.00
Recreation	<u>12,261.13</u>	<u>13,070.02</u>	<u>12,823.23</u>	<u>13,050.00</u>
Totals	\$ 535,884.61	\$ 547,219.87	\$ 525,307.85	\$ 578,691.00
County Tax	38,679.80	35,979.24	34,657.64	37,600.00
School Tax	<u>440,337.86</u>	<u>472,772.30</u>	<u>507,112.06</u>	<u>614,932.00</u>
Grand Total	<u>\$1,014,902.27</u>	<u>\$1,055,971.41</u>	<u>\$1,067,077.55</u>	<u>\$1,231,223.00</u>

Classification of Expenditures

The expenditure summaries that follow are classified into Personal Services, Contractual Services, Supplies and Materials, and Capital expense items. This follows the recommendations of the National Committee on Governmental Accounting in their book "A Standard Classification of Municipal Accounts".

Personal Services are expenses for wages (and pension costs) of City Employees.

Contractual Services are expenses for services contracted for, such as electricity, rental of buildings, debt payments and equipment repairs.

Supplies and Materials are expenses for commodities which are consumed within a relatively short time such as asphalt, gasoline, light bulbs and office supplies.

Capital items are expenses for projects or equipment with a relatively long life such as a fire truck, a major remodeling of a building, or a street construction job.

EXPENDITURE SUMMARY--1959 BUDGET

	Personal Services	Contractual Services	Supplies & Materials	Capital	Total
Administrative and General	\$ 37,590	\$ 78,535	\$ 5,450	\$ 1,600	\$ 123,235
Public Works Department					
Summer Highway	18,300	5,608	21,150	5,000	50,058
Winter Highway	27,000	4,640	21,000	12,450	65,090
Sidewalk Construction	1,200		2,000		3,200
Sidewalk Maintenance	5,000		3,200		8,200
Sewer Construction	2,000	200	1,800		4,000
Sewer Maintenance	2,500	700	1,200		4,400
Cemeteries	12,440	590	1,400	350	14,780
Fire Department	27,434	19,755	3,975	7,000	58,164
Police Department	36,148	1,805	1,550	1,630	41,133
Health & Welfare	2,630	43,800	40		46,470
Library	8,120	1,730	4,050	6,660	20,560
Municipal Airport	800	4,150		2,300	7,250
Water Department	32,360	52,841	18,400	15,500	119,101
Recreation	<u>7,600</u>	<u>3,600</u>	<u>1,350</u>	<u>500</u>	<u>13,050</u>
Totals	\$ 221,122	\$ 217,954	\$ 86,565	\$ 53,050	\$ 578,691
County Tax					\$ 37,600
School Tax					\$ 614,932
Grand Total					<u>\$ 1,231,223</u>

SUMMARY OF CITY EXPENDITURES - 1958

	Personal Services	Contractual Services	Supplies & Materials	Capital	Total
Administrative and General	\$ 38,900.96	\$ 53,180.31	\$ 4,921.29	\$ 1,677.22	\$ 98,679.78
Public Works Dept.					
Summer Highway	24,762.55	5,715.78	21,259.32	2,000.00	53,737.65
Winter Highway	23,652.22	3,795.81	27,325.22	13,876.50	68,649.75
Sidewalk Construction					
Sidewalk Maintenance	1,495.15		304.59		1,799.74
Sewer Construction	1,139.52	116.50	1,856.79		3,122.81
Sewer Maintenance	2,478.40	944.10	833.65		4,256.15
Lebanon Cemetery	10,554.73	411.30	510.27	163.60	11,639.90
West Lebanon Cemetery	2,038.34	60.88	35.53	325.00	2,459.75
Fire Department	21,613.64	20,817.50	1,808.44	9,573.08	53,812.66
Police Department	36,726.34	3,588.54	1,615.85	2,752.10	44,682.83
Health & Welfare	2,281.41	47,224.22			49,505.63
Library-Lebanon	5,072.55	986.81	2,737.84		8,797.20
West Lebanon	308.81	194.13	1,401.26		1,904.20
Airport	83.88	7,896.40	117.95	216.60	8,314.83
Water Department	31,625.70	38,173.82	18,626.85	12,705.37	101,131.74
Recreation	6,027.14	3,359.96	2,094.95	1,341.18	12,823.23
Totals	\$ 208,761.34	\$ 186,466.06	\$ 85,449.80	\$ 44,630.65	\$ 525,307.85
County Tax					\$ 34,657.64
School Tax					\$ 507,112.06
Grand Total					<u>\$ 1,067,077.55</u>

Note: Water Department figures exclude expenditures from the new \$200,000 bond issue. Principal and interest payments for this bond issue will appear in subsequent Water Department budgets. To show it in the operating budget for 1958 would be to duplicate the expenditure entry.

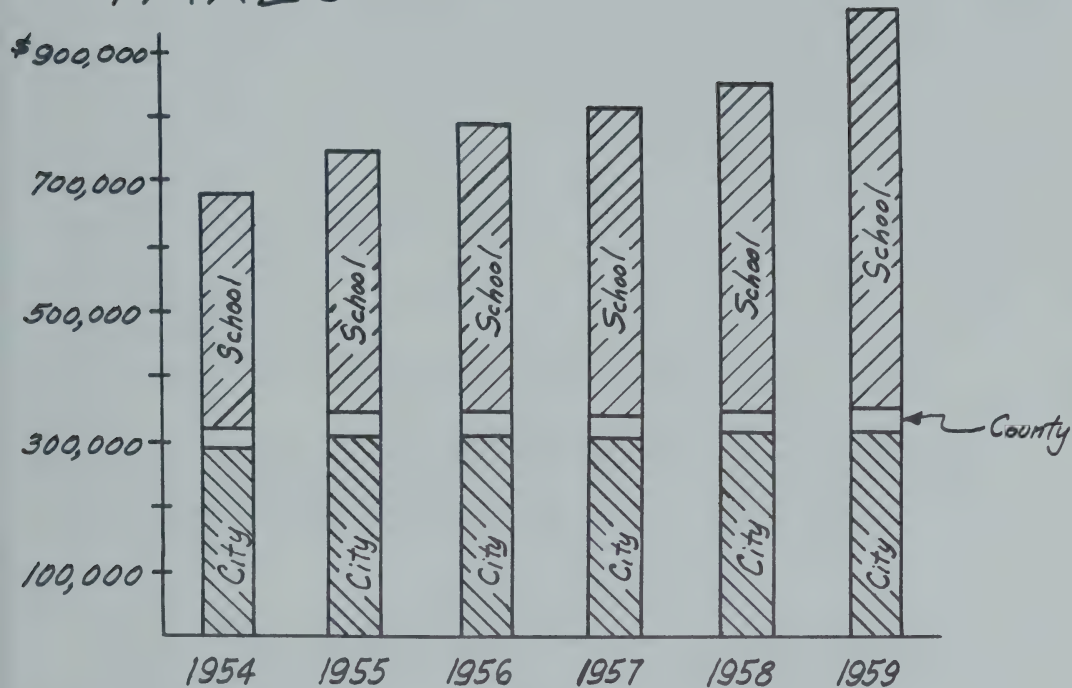
SUMMARY OF CITY EXPENDITURES - 1957

	Personal Services	Contractual Services	Supplies & Materials	Capital	Total
Administrative and General	\$ 30,761.52	\$ 56,157.46	\$ 5,075.44	\$ 125.00	\$ 92,119.42
Public Works Dept.					
Summer Highway	16,416.16	5,570.68	26,001.14	11,029.21	59,017.19
Winter Highway	21,372.20	9,106.20	14,293.16	15,000.00	59,771.56
Sidewalk Construction	1,414.02		2,434.62		3,848.64
Sidewalk Maintenance	2,362.15	271.61	1,625.67		4,259.43
Sewer Construction	6,594.34	656.11	6,513.47		13,763.92
Sewer Maintenance	2,641.01	224.32	1,677.82		4,543.15
Lebanon Cemetery	10,190.46	1,177.74	373.99	446.25	12,188.44
West Lebanon Cemetery	2,821.45	114.36	1,214.64		4,150.45
Fire Department					
Lebanon	18,353.09	17,986.04	2,560.39	15,898.42	54,797.94
West Lebanon	1,421.50	3,208.86		4,732.44	9,362.80
Police Department	31,789.80	6,180.69	1,482.34	500.00	39,952.83
Health & Welfare	2,193.15	39,802.23			41,995.38
Library-Lebanon	3,706.71	201.10	2,048.79	240.83	6,197.43
West Lebanon		2,200.00			2,200.00
Airport	1,351.10	14,848.48	956.07		17,155.65
Water-Lebanon	22,380.30	23,538.04	18,226.12	11,585.44	75,729.90
West Lebanon		23,107.82		9,987.90	33,095.72
Recreation	<u>2,117.66</u>	<u>9,101.41</u>	<u>1,625.95</u>	<u>225.00</u>	<u>13,070.02</u>
Totals	\$ 177,886.62	\$ 213,453.15	\$ 86,109.61	\$ 69,770.49	\$ 547,219.87
County Tax					\$ 35,979.24
School Tax					\$ 472,772.30
Grand Total					<u>\$ 1,055,971.41</u>

SUMMARY OF CITY EXPENDITURES - 1956

	Personal Services	Contractual Services	Supplies & Materials	Capital	Total
Administrative and General	\$ 36,469.33	\$ 63,174.14	\$ 5,850.65	\$	\$ 105,494.12
Public Works Dept.					
Summer Highway	14,587.81	5,203.91	28,966.50	11,204.10	59,962.32
Winter Highway	20,122.29	9,819.35	20,478.11	5,600.00	56,019.75
Sidewalk Construction	8,512.98	221.90	4,698.13		13,433.01
Sidewalk Maintenance	2,688.82	291.86	2,390.71		5,371.39
Sewer Construction	1,790.88		2,212.47		4,003.35
Sewer Maintenance	2,988.70	864.31	915.66		4,768.67
Lebanon Cemetery	9,878.96	911.71	1,341.71		12,132.38
West Lebanon Cemetery	1,468.30	258.98	599.06		2,326.34
Fire Department					
Lebanon	16,211.44	17,793.92	2,529.66	6,759.89	43,294.91
West Lebanon	801.50	2,656.48		8,032.03	11,490.01
Police Department	31,687.93	5,798.90	1,690.20	4,386.46	43,563.49
Health & Welfare	2,722.65	34,669.14			37,391.79
Library-Lebanon	3,451.25	174.42	1,946.23	720.05	6,291.95
West Lebanon		2,200.00			2,200.00
Airport	592.83	2,209.68	381.38		3,183.89
Water-Lebanon	22,631.01	25,975.85	29,436.66	4,147.10	82,190.62
West Lebanon		23,117.01		7,388.48	30,505.49
Recreation	2,774.40	7,028.82	1,732.58	725.33	12,261.13
Totals	\$ 179,381.08	\$ 202,370.38	\$ 105,169.71	\$ 48,963.44	\$ 535,884.61
County Tax					\$ 38,679.80
School Tax					\$ 440,337.86
Grand Total					\$ 1,014,902.27

TAXES



Property Taxes Committed to Collector				
Year	City	School	County	Total
1959	\$ 313,522.00	\$ 614,932.00	\$ 37,600.00	\$ 966,054.00
1958	311,610.25	507,112.06	34,657.64	853,379.95
1957	307,004.11	472,772.30	35,979.24	815,755.65
1956	306,651.15	440,337.86	38,679.80	785,668.81
1955	307,713.06	401,012.54	36,781.63	745,507.23
1954	292,430.09	360,720.48	30,642.68	683,793.25

Note: Figures for 1959 are estimated figures until confirmed by the State Tax Commission about October 12, 1959.

Property Valuation (1958) was \$14,492,532 for taxation purposes. This amount represents 48% of the full value of Lebanon property of \$29,728,709.

Tax Rates in 1958 were:

Basic Rate	\$ 5.58
Lebanon	5.91
West Lebanon	5.81
Average	5.84

R E P O R T
of an examination and audit
of the accounts
of the
CITY OF LEBANON
for the fiscal year ended December 31, 1958
made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
March 3, 5 & 9 - 13, 1959

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

April 14, 1959

Jacob D. Dumelle
City Manager
Lebanon, New Hampshire

Dear Sir:

Submitted herewith is the report of an examination and audit of the accounts of the City of Lebanon for the fiscal year ended December 31, 1958, which was made by this Division in accordance with the request of the City Council and City Manager. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

The accounts and records of all city officials charged with the custody, receipt and disbursement of city funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to taxpayers whose accounts appeared to be delinquent according to the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

Comparative Balance Sheets - December 31, 1957-December 31, 1958:
(Exhibit A-1)

Comparative Balance Sheets for the fiscal years ended December 31, 1957 and December 31, 1958, are presented in Exhibit A-1. As indicated therein, the Net Debt increased by \$79,979.49 in 1958. The Water Department debt is shown in a separate Balance Sheet in Exhibit J-1.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the City during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Increases in Net Debt

Fire Station Bonds Assumed	\$130,000.00
Tax Liens Transferred to Tax Deeds	<u>169.63</u>

\$130,169.63

Decreases in Net Debt

Long Term Notes Paid	\$ 13,240.00
Budget Surplus	35,858.87
Excess Received a/c 1957 Railroad Tax	1,015.56
Tax Collector's Excess Credits	<u>75.71</u>

50,190.14

Net Increase

\$ 79,979.49

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues: (Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1958, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net unexpended balance of appropriations of \$50,329.66, less a revenue deficit of \$14,470.79, resulted in a net budget surplus of \$35,858.87.

Summary Statement of Receipts and Expenditures: (Exhibit B-1)

A summary statement of receipts and expenditures for the fiscal year ended December 31, 1958, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1958, is indicated in Exhibit B-2.

GENERAL COMMENTSCurrent Surplus:

It is noted that the current surplus (excess of total assets over current liabilities) increased by \$36,780.51, from \$23,702.05 to \$60,482.56 in 1958, as shown herewith:

	<u>December 31, 1957</u>	<u>December 31, 1958</u>
<u>Total Assets</u>	\$143,430.88	\$367,596.59
<u>Current Liabilities</u>	<u>119,728.83</u>	<u>307,114.03</u>
<u>Current Surplus</u>	\$ 23,702.05	\$ 60,482.56

Poll and Head Tax Lists:

An annual poll and head tax census should be taken in order that the warrants for these taxes may be made up with a greater degree of accuracy and thus avoid a large number of abatements each year as has been the case.

The return of verification notices indicated that there were many names of persons on the warrants who were either over 70 or under 21 years of age.

Fire Department, Libraries and Cemeteries:

It is noted that in the case of the Fire Department, Libraries and Cemeteries, Exhibits A-3 and A-4 (Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues) do not reflect a full year's activity in these accounts, inasmuch as the operation of these departments did not come within the general fund accounts for a portion of the year. This is shown in Exhibits H-1, H-2, I and K.

The accounts of the Lebanon Cemetery Association were not available at the time of audit.

The West Lebanon Cemetery Association continued to operate on a separate accounting basis as of January 1, 1959. It is recommended that this account be closed out and included in the general fund account.

Appropriation for "General Expense":

It has been the practise in Lebanon to make an appropriation each year for "General Expense." A detailed statement showing the expenditure items which were charged to this account in 1958 is presented in Exhibit B-3.

Inasmuch as practically all of these items could be properly charged to the regular appropriation accounts, it is recommended that the appropriation for "General Expense" be discontinued and provision be made to take care of such items in the proper appropriation accounts.

Accounting Procedure:

The City budget should be set up in the general ledger as soon as it is voted in final draft by the City Council. In 1958 this procedure was not carried out until December when the Auditors made the preliminary examination of the City accounts.

Tax accounts should be kept on a current basis in the records by posting added and abated taxes monthly instead of as a year end adjustment as is now the practise.

Lebanon

- 4 -

4/14/59

Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the annual report of the City.

We extend our thanks to the officials of the City of Lebanon for their assistance during the course of the audit.

Yours very truly,



Harold G. Fowler

Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Joseph W. Boudreau)
Norval D. Lessels) Auditors
Edgar O. Pesquera)

O. Maurice Oleson, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

April 14, 1959

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the City of Lebanon for the fiscal year ended December 31, 1958. In our opinion, the Exhibits included herewith reflect the true financial condition of the City on December 31, 1958, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,



Harold G. Fowler
Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Joseph W. Boudreau)
Norval D. Lessels) Auditors
Edgar O. Pesquera)

O. Maurice Oleson, Accountant

CITY OF LEBANON

INDEX

EXHIBITS:

Financial Information:

- A-1 - Comparative Balance Sheets - As of December 31, 1957 and December 31, 1958
- A-2 - Analysis of Change in Financial Condition
- A-3 - Comparative Statement of Appropriations and Expenditures
- A-4 - Comparative Statement of Estimated and Actual Revenues and Budget Summary

Treasurer:

- B-1 - Classified Statement of Receipts and Expenditures
- B-2 - Summary of Receipts, Expenditures and Proof of Balance
- B-3 - Summary of Charges to General Expense Appropriation

Tax Collector:

- C-1 - Summary of Warrants
- C-2 - Summary of State Head Tax Warrants
- C-3 - Summary of Tax Sale Accounts

Clerk:

- D - Summary of City Clerk's Motor Vehicle and Dog License Accounts

Trust Funds:

- E-1 - Summary of Trust Fund Principal, Income and Investments
- E-2 - Trust Fund Income and Expenditures - Checking Account

Eldridge Land Account:

- F - Summary of Receipts and Expenditures

Municipal Court:

- G - Summary of Receipts, Expenditures and Proof of Balance

Public Libraries:

- H-1 - Summary of Public Library Accounts
- H-2 - Summary of Library Funds Held by Library Trustees

Cemeteries:

- I - West Lebanon Cemetery Association - Summary of Accounts

EXHIBITS:

Water Department:

- J-1 - Balance Sheet - As of December 31, 1958
- J-2 - Classified Summary of Receipts, Expenditures and Proof
of Balance
- J-3 - Water Construction Bond Account

Lebanon Fire Department:

- K - Classified Summary of Receipts and Expenditures

Indebtedness:

- L - Statement of Long Term Indebtedness, Showing Annual
Maturities of Principal and Interest

Surety Bonds:

- M - City Officers' Surety Bonds

EXHIBIT A-1
CITY OF LEBANON
Comparative Balance Sheets
As of December 31, 1957 and December 31, 1958

Assets

Cash:

General Fund

Uncollected Taxes:

Levy of 1958

Levy of 1957

Levy of 1956

Levy of 1955

State Head Taxes - Levy of 1958

State Head Taxes - Levy of 1957

Unredeemed Taxes:

Levy of 1957

Levy of 1956

Levy of 1955

Levy of 1954

Capital Reserve Funds:

Sewer Construction

Airport

West Lebanon Fire Department

Lebanon Fire Department

Due Town - State of New Hampshire:

Railroad Tax - Estimated

Total Assets

Net Debt

Grand Total

<u>December 31, 1957</u>		<u>December 31, 1958</u>	
	\$ 65,722.69		\$273,058.35
\$		\$24,179.68	
34,712.71		730.71	
866.66		469.46	
417.70		363.30	
		4,600.00	
<u>4,170.00</u>		<u>295.00</u>	
	40,167.07		30,638.15
\$		\$ 2,124.12	
1,841.82		579.87	
339.05		148.54	
<u>360.25</u>		<u>175.32</u>	
	2,541.12		3,027.85
\$14,000.00		\$13,000.00	
2,000.00		2,231.73	
		9,785.37	
<u> </u>		<u>15,855.14</u>	
	16,000.00		40,872.24
	<u>19,000.00</u>		<u>20,000.00</u>
	\$143,430.88		\$367,596.59
	<u>8,898.15</u>		<u>88,877.64</u>
	\$152,329.03		\$456,474.23
	<u> </u>		<u> </u>

EXHIBIT A-1 (Continued)
CITY OF LEBANON
Comparative Balance Sheets
As of December 31, 1957 and December 31, 1958

Liabilities

Accounts Owed by City:

State of New Hampshire:

Head Taxes Collected
Penalties Collected
Head Taxes Uncollected
Yield Taxes - Collected
Yield Taxes - Uncollected

School District:

Current Appropriation

Long Term Notes:

Urban Aid

Fire Station Bonds

Parking Meter Reserve

Airport Reserve

Capital Reserve Funds

Total Liabilities

Grand Total

<u>December 31, 1957</u>		<u>December 31, 1958</u>	
\$3,390.00		\$3,580.00	
99.00		81.00	
4,170.00		4,600.00	
310.05		10.64	
<u>61.50</u>		<u>88.23</u>	
\$ 8,030.55		\$ 8,359.87	
75,000.00		250,000.00	
32,600.20		19,360.20	
		130,000.00	
5,490.27		7,881.92	
15,208.01			
<u>16,000.00</u>		<u>40,872.24</u>	
\$152,329.03		\$456,474.23	
<u>\$152,329.03</u>		<u>\$456,474.23</u>	
<u><u>\$152,329.03</u></u>		<u><u>\$456,474.23</u></u>	

EXHIBIT A-2
CITY OF LEBANON
Analysis of Change in Financial Condition
Fiscal Year Ended December 31, 1958

Net Debt - December 31, 1958	\$ 88,877.64	
Net Debt - December 31, 1957	<u>8,898.15</u>	
Increase in Net Debt		<u>\$79,979.49</u>

Analysis of Change

Increases in Net Debt:

Fire Station Bonds Assumed	\$130,000.00	
Tax Deeds Taken	<u>169.63</u>	
		\$130,169.63

Decreases in Net Debt:

Long Term Notes Paid	\$ 13,240.00	
Budget Surplus	35,858.87	
Excess Received on 1957		
Railroad Tax	1,015.56	
Tax Collector's Excess		
Credits	<u>75.71</u>	
		<u>50,190.14</u>

Net Increase		<u>\$79,979.49</u>
--------------	--	--------------------

EXHIBIT A-3
CITY OF LEBANON
Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1958

	Forwarded From 1957	Appropriations 1958	Receipts and Reimbursements
City Manager's Salary	\$	\$ 7,333.00	\$
City Clerk's Fees		2,800.00	
City Officers' Expenses		11,130.00	
Assessor's Salary		2,500.00	
Election & Registration		1,350.00	
Municipal Court		2,400.00	
City Hall - Expenses		15,220.00	
City Hall - Repairs		2,000.00	
Other City Buildings			1.31
General Expenses		5,985.00	
Police Department		42,545.00	111.81
Parking Meters	5,490.27		2,391.65
Fire Department		38,386.00	3,505.01
Civilian Defense		200.00	
Insurance		3,800.00	
Blister Rust		400.00	.80
Tree Trimming		1,500.00	
Damage by Dogs		700.00	
Health Department		400.00	
Hospitals		9,000.00	
Visiting Nurse		1,000.00	
Sewer Maintenance		4,700.00	
City Dump		1,350.00	
Town Road Aid		1,314.11	
Summer Maintenance		47,515.00	
Winter Maintenance		65,940.00	
Highway Equipment			
Sidewalk Maintenance		8,580.00	8.53
Street Lighting		24,000.00	
Library - Lebanon		9,350.00	1,759.63
Library - West Lebanon		4,700.00	222.21
Old Age Assistance		19,000.00	856.79
City Poor		15,925.00	
Work Relief		2,000.00	
Memorial Day		200.00	
Parks & Playgrounds		8,765.00	21.00
Band Concerts		800.00	
Swimming Pool		3,600.00	1,160.69
Water Department		28,795.00	
Airport Maintenance		12,441.25	

Total Amount Available	Expenditures 1958	Balances		Forwarded To 1959
		Unexpended	Overdrafts	
\$ 7,333.00	\$ 7,017.26	\$ 315.74	\$	\$
2,800.00	2,767.25	32.75		
11,130.00	15,950.26		4,820.26	
2,500.00	2,691.90		191.90	
1,350.00	1,324.66	25.34		
2,400.00	2,352.92	47.08		
15,220.00	17,249.56		2,029.56	
2,000.00	1,677.22	322.78		
1.31	780.39		779.08	
5,985.00	4,240.44	1,744.56		
42,656.81	42,464.41	192.40		
7,881.92				7,881.92
41,891.01	38,209.66	3,681.35		
200.00	200.00			
3,800.00	2,294.14	1,505.86		
400.80	400.00	.80		
1,500.00	2,080.82		580.82	
700.00	167.63	532.37		
400.00	353.63	46.37		
9,000.00	9,096.89		96.89	
1,000.00	1,000.00			
4,700.00	4,256.15	443.85		
1,350.00	1,354.07		4.07	
1,314.11	1,314.11			
47,515.00	55,223.09		7,708.09	
65,940.00)	54,273.25	2,043.75		
	9,623.00			
8,588.53	1,799.74	6,788.79		
24,000.00	21,876.40	2,123.60		
11,109.63	6,011.54	5,098.09		
4,922.21	1,904.20	3,018.01		
19,856.79	19,205.33	651.46		
15,925.00	18,008.56		2,083.56	
2,000.00	1,841.22	158.78		
200.00	136.59	63.41		
8,786.00	7,864.44	921.56		
800.00	800.00			
4,760.69	4,474.13	286.56		
28,795.00	28,795.00			
12,441.25	8,314.83	4,126.42		

EXHIBIT A-3 (Continued)
CITY OF LEBANON
Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1958

	Forwarded From 1957	Appropriations 1958	Receipts and Reimbursements
Advertising & Regional Associations	\$	\$ 500.00	\$
Engineering Services		400.00	
Lebanon Cemetery		12,750.00	
West Lebanon Cemetery		2,817.00	
Interest - Temporary Loans		3,800.00	
Interest - Long Term Debt		3,864.00	
Church Street Construction		5,227.00	
Sidewalk Construction		3,600.00	
Sewer Construction		4,800.00	
Water Bond Account			204,673.45
Long Term Debt		23,240.00	
County Tax		34,658.00	
School District	75,000.00	507,112.06	
Damages & Legal Expense		1,750.00	
Printing & Advertising		2,000.00	
Retirement & Social Security		1,500.00	
Overlay		10,746.53	
Capital Reserve - Fire Department		2,000.00	
	\$80,490.27	\$1,028,388.95	\$214,712.88

Total Amount Available	Expenditures 1958	Balances		Forwarded To 1959
		Unexpended	Overdrafts	
\$ 500.00	\$ 500.00	\$	\$	\$
400.00	1,448.79		1,048.79	
12,750.00	1,673.79	11,076.21		
2,817.00		2,817.00		
3,800.00	2,280.20	1,519.80		
3,864.00	3,859.17	4.83		
5,227.00	3,116.14	2,110.86		
3,600.00		3,600.00		
4,800.00	3,112.81	1,687.19		
204,673.45	204,673.45			
23,240.00	23,240.00			
34,658.00	34,657.64	.36		
582,112.06	332,112.06			250,000.00
1,750.00		1,750.00		
2,000.00		2,000.00		
1,500.00		1,500.00		
10,746.53	3,311.78	7,434.75		
2,000.00	2,000.00			
\$1,323,592.10	\$1,015,380.52	\$69,672.68	\$19,343.02	\$257,881.92

EXHIBIT A-4
CITY OF LEBANON
Comparative Statement of Estimated and Actual Revenues
and Budget Summary
Fiscal Year Ended December 31, 1958

Interest on Taxes
Interest & Dividends Tax
Railroad Tax
Savings Bank Tax
Yield Tax Revenue
Dog Licenses
Business Licenses & Permits
Fines & Forfeits - Municipal Court
Rent of City Property
Income from Trust Funds
Parking Meter Income
Motor Vehicle Permit Fees
State of New Hampshire - Urban Aid
Lebanon Improvement Society
Miscellaneous Revenue
Highway Department
Airport Fund Balance
Airport Revenue
Sewer Maintenance
Head Tax Commissions
Taxes Committed in Excess of Budgetary Requirements
Welfare Refunds
Withdrawal from Capital Reserve
Fire Station Construction Account
Cemetery Income - Lebanon
Cemetery Income - West Lebanon
Added Taxes

* Account Receivable

Budget Summary

Unexpended Balances of Appropriations
Overdrafts of Appropriations

Net Unexpended Balance of Appropriations

Estimated Revenues
Actual Revenues

Net Revenue Deficit

Net Budget Surplus

Revenues		Excess	Deficit
Estimated	Actual		
\$ 500.00	\$ 841.04	\$ 341.04	\$
12,000.00	12,048.74	48.74	
20,000.00	* 20,000.00		
700.00	713.22	13.22	
85.00	186.88	101.88	
1,200.00	1,122.30		77.70
1,000.00	984.00		16.00
2,500.00	2,000.00		500.00
11,500.00	11,380.00		120.00
4,142.00			4,142.00
10,000.00	10,000.00		
42,000.00	42,113.38	113.38	
6,620.00	6,620.00		
7,200.00	6,285.00		915.00
4,000.00	1,239.48		2,760.52
5,500.00	4,998.46		501.54
15,208.00	15,208.01	.01	
9,327.00	8,925.38		401.62
	110.00	110.00	
2,000.00	1,895.50		104.50
	1,320.99	1,320.99	
	41.00	41.00	
4,800.00	3,289.42		1,510.58
5,227.00	5,466.23	239.23	
8,000.00	2,593.96		5,406.04
1,500.00			1,500.00
	1,155.22	1,155.22	
\$175,009.00	\$160,538.21	\$ 3,484.71	\$17,955.50

\$ 69,672.68
19,343.02

\$50,329.66

\$175,009.00
160,538.21

14,470.79

\$35,858.87

EXHIBIT B-1
CITY OF LEBANON
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1958

Receipts

Current Revenue:

From Local Taxes:

Current Year:

Property Taxes	\$822,856.07	
Poll Taxes	5,886.00	
National Bank Stock Tax	969.70	
Yield Taxes	66.26	
State Head Taxes	<u>19,725.00</u>	\$849,503.03

Prior Years:

Property Taxes	33,210.70	
Poll Taxes	1,102.00	
State Head Taxes	3,900.00	
Head Tax Penalties Collected	443.00	
Interest & Poll Tax Fees	841.04	
Tax Sales Redeemed	<u>5,152.19</u>	\$ 894,151.96

From State:

Interest & Dividends Tax	\$ 12,048.74	
Savings Bank Tax	713.22	
Railroad Tax (1957)	20,015.56	
Urban Aid	6,620.00	
Gas Tax Refunds	893.64	
Sale of Sand & Gravel	901.49	
Reimbursement & Refund a/c		
Head Taxes	319.67	
Reimbursement a/c Old Age		
Assistance	856.79	
Airport Lights	2,327.02	
Use of Highway Equipment	13.00	
Refund on Blister Rust	<u>.80</u>	44,709.93

From Local Sources:

Dog Licenses	\$ 1,122.30	
Business Licenses & Permits	984.00	
Fines & Forfeits - Municipal Court	2,000.00	
Rent of Town Property	11,380.00	
Motor Vehicle Permit Fees	42,113.38	
Parking Meters	12,391.65	
Income from Departments:		
Highway Department	\$ 3,156.88	
Airport Revenue	<u>6,598.36</u>	9,755.24

Receipts (Continued)Current Revenue: (Continued)From Local Sources: (Continued)Appropriation Credits:

Police Department	\$	111.81
Sewer Maintenance		110.00
Sidewalk Maintenance		8.53
Fire Department		3,505.01
Library		1,981.84
City Poor		41.00
Swimming Pool		7,445.69
Parks & Playgrounds		21.00
Cemeteries		<u>2,593.96</u>

\$ 15,818.84

\$ 95,565.41

Receipts Other Than CurrentRevenue:

Temporary Loans	\$250,000.00
Church Street Fund	5,466.23
Withdrawal from Capital	
Reserve Fund (Sewer	
Construction)	3,289.42
Town Histories	425.44
Miscellaneous Revenue	529.13
Water Department Refund	<u>204,673.45</u>

464,383.67

Total Receipts From All Sources

\$1,498,810.97

Balance - January 1, 1958

65,722.69

Grand Total

\$1,564,533.66

EXHIBIT B-1 (Continued)
CITY OF LEBANON
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1958

Expenditures

General Government:

City Manager's Salary	\$ 7,017.26
City Clerk's Fees	2,767.25
Assessor's Salary	2,691.90
City Officers' Expenses	15,950.26
Election & Registration	1,324.66
Municipal Court	2,352.92

City Hall & Other City Buildings:

City Hall	\$ 18,926.78
Other City Buildings	<u>780.39</u>

General Expenses

19,707.17
<u>4,240.44</u>

\$ 56,051.86

Protection of Persons & Property:

Police Department	\$ 42,464.41
Fire Department	38,209.66
Civilian Defense	200.00
Insurance	2,294.14
Moth Extermination & Blister Rust	400.00
Tree Trimming	<u>2,080.82</u>

85,649.03

Health:

Health Department	\$ 353.63
Hospitals	9,096.89
Visiting Nurse	1,000.00
Sewer Maintenance	4,256.15
City Dump	<u>1,354.07</u>

16,060.74

Highways & Bridges:

Town Road Aid	\$ 1,314.11
---------------	-------------

City Maintenance:

Summer	\$ 55,223.09
Winter	<u>54,273.25</u>

109,496.34
1,799.74
21,876.40
<u>1,448.79</u>

135,935.38

Sidewalk Maintenance
Street Lighting
Engineering Services

Libraries:

Lebanon Library	\$ 6,011.54
West Lebanon Library	<u>1,904.20</u>

7,915.74

Expenditures (Continued)Public Welfare:

Old Age Assistance	\$ 19,205.33	
City Poor	<u>19,849.78</u>	
		\$ 39,055.11

Patriotic Purposes:

Memorial Day		136.59
--------------	--	--------

Recreation:

Parks & Playgrounds, Including		
Band Concerts	\$ 8,664.44	
Swimming Pool	<u>4,474.13</u>	
		13,138.57

Public Service Enterprises:

Cemeteries	\$ 1,673.79	
Water Department	28,795.00	
Airport Maintenance	<u>8,314.83</u>	
		38,783.62

Unclassified:

Advertising & Regional Associations	\$ 500.00	
Taxes Bought by City	5,808.55	
Damage by Dogs	167.63	
Yield Taxes Paid to State	310.05	

Refunds:

Yield Taxes	2.40	
Property Taxes	<u>990.07</u>	
		7,778.70

Interest:

Temporary Loans	\$ 2,280.20	
Long Term Debt	<u>3,859.17</u>	
		6,139.37

Indebtedness:

Temporary Loans	\$250,000.00	
Long Term Debt	23,240.00	
Capital Reserve - Fire Department	<u>2,000.00</u>	
		275,240.00

EXHIBIT B-1 (Continued)
CITY OF LEBANON
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1958

Expenditures (Continued)

New Construction & Equipment:

Highway Truck & Flow	\$ 9,623.00	
Church Street Construction	3,116.14	
Sewer Construction	3,112.81	
Water Bond Issue - Reimbursed by Special Account	<u>204,673.45</u>	
		\$ 220,525.40

Payments to Other Governmental

Divisions:

County Tax	\$ 34,657.64	
State of New Hampshire:		
1957 Head Taxes	\$ 7,736.00	
1958 Head Taxes	<u>14,559.50</u>	
		22,295.50

School District	<u>332,112.06</u>	
-----------------	-------------------	--

389,065.20

Total Expenditures	\$1,291,475.31
--------------------	----------------

Balance - December 31, 1958	<u>273,058.35</u>
-----------------------------	-------------------

Grand Total	<u>\$1,564,533.66</u>
-------------	-----------------------

EXHIBIT B-2
CITY OF LEBANON
Summary of Receipts, Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1958

Balance - January 1, 1958	\$ 65,722.69	
Receipts During Year	<u>1,498,810.97</u>	
		\$1,564,533.66
Expenditures During Year		<u>1,291,475.31</u>
Balance - December 31, 1958		<u>\$273,058.35</u>

Proof of Balance

Balance in the National Bank of Lebanon - Per Statement December 31, 1958	\$ 339,925.49	
Less: Outstanding Checks	<u>66,867.14</u>	
Reconciled Balance - December 31, 1958		<u>\$273,058.35</u>

EXHIBIT B-3
CITY OF LEBANON
Summary of Charges to General Expense Appropriation
Fiscal Year Ended December 31, 1958

<u>Items</u>	
Petty Cash - Office	\$ 10.00
Legal Fees & Expenses	1,232.94
Other Printing & Advertising	654.00
Listing Poll Tax Warrant	275.00
Dues	222.39
Tax Commission Audit	500.34
Salary - Secretary, Trustees of Trust Funds	200.00
Transfers, Recordings, Etc.	118.47
Moving City Manager	216.34
Care of Clock	75.00
Maps	201.60
Livestock Appropriation	116.70
Planning & Zoning	101.00
Photo Bureau	90.10
Social Security	74.41
Miscellaneous	<u>152.15</u>
	 \$4,240.44 <hr/>

EXHIBIT C-1
CITY OF LEBANON
Summary of Warrants
Fiscal Year Ended December 31, 1958

- DR. -

Uncollected Taxes - January 1, 1958:

Property Taxes
Poll Taxes
Yield Taxes

Taxes Committed to Collector:

Property Taxes
Poll Taxes
National Bank Stock Taxes
Yield Taxes

Added Taxes:

Property Taxes
Poll Taxes

Overpayment Refunded - Yield Taxes

Interest on Taxes & Poll Tax Fees

- CR. -

Remittances to Treasurer:

A/c Property Taxes
A/c Poll Taxes
A/c National Bank Stock Taxes
A/c Yield Taxes
A/c Interest & Poll Tax Fees

Abatements:

Property Taxes
Poll Taxes

Uncollected Taxes - December 31, 1958:

Property Taxes
Poll Taxes
Yield Taxes

Less: Excess Credits

		Levies of:		
1958	1957	1956	1955	Prior Years
\$	\$33,021.74 1,322.00 368.97	\$866.66	\$417.70	\$
846,463.24 7,268.00 969.70 224.25				
907.22 86.00	150.00	10.00		2.00
2.40				
107.39	452.16			
\$856,028.20	\$35,314.87	\$876.66	\$417.70	\$2.00
\$822,856.07 5,886.00 969.70 66.26 107.39	\$32,759.10 1,090.00 452.16	\$397.20 10.00	\$ 54.40	\$ 2.00
1,973.71 56.00	292.00			
22,631.29 1,388.00 160.39	271.74 90.00 368.97	469.46	363.30	
\$856,094.81	\$35,323.97	\$876.66	\$417.70	\$2.00
66.61	9.10			
\$856,028.20	\$35,314.87	\$876.66	\$417.70	\$2.00

EXHIBIT C-2
CITY OF LEBANON
Summary of State Head Tax Warrants
Fiscal Year Ended December 31, 1958

- DR. -

Uncollected Head Taxes - January 1, 1958

Taxes Committed to Collector

Added Taxes

Penalties Collected

- CR. -

Remittances to Treasurer:

A/c Head Taxes

A/c Penalties

Abatements

Uncollected Head Taxes - December 31, 1958

----- Levies of: -----			
1958	1957	1956	1951
\$	\$4,170.00	\$	\$
24,200.00			
285.00	540.00	35.00	5.00
81.00	362.00		
\$24,566.00	\$5,072.00	\$35.00	\$5.00

\$19,725.00	\$3,860.00	\$35.00	\$5.00
81.00	362.00		
160.00	555.00		
4,600.00	295.00		
\$24,566.00	\$5,072.00	\$35.00	\$5.00

EXHIBIT C-3
CITY OF LEBANON
Summary of Tax Sale Accounts
Fiscal Year Ended December 31, 1958

- DR. -

Unredeemed Taxes - January 1, 1958

Tax Sale - January 31, 1958

Interest & Costs Collected

- CR. -

Remittances to Treasurer:

A/c Redemptions

A/c Interest & Costs

Deeded to City

Unredeemed Taxes - December 31, 1958

----- Levies of: -----			
1957	1956	1955	1954
\$	\$1,841.82	\$339.05	\$360.25
5,808.55			
72.07	152.90	14.61	41.91
\$5,880.62	\$1,994.72	\$353.66	\$402.16

\$3,626.22	\$1,204.85	\$136.19	\$184.93
72.07	152.90	14.61	41.91
58.21	57.10	54.32	
2,124.12	579.87	148.54	175.32
\$5,880.62	\$1,994.72	\$353.66	\$402.16

EXHIBIT D
CITY OF LEBANON
Summary of City Clerk's Motor Vehicle and Dog License Accounts
Fiscal Year Ended December 31, 1958

- DR.-

Motor Vehicle Permits Issued:

Lebanon:

1957 - Nos. 182584 - 182685	\$ 437.89	
1958 - Nos. 179101 - 182544	<u>32,965.63</u>	
		\$33,403.52

West Lebanon:

1957 - Nos. 183975 - 183991	\$ 42.09	
1958 - Nos. 183001 - 184000	<u>8,667.77</u>	
		<u>8,709.86</u>
		\$42,113.38

Dog Licenses Issued:

507 @ \$ 2.00	\$ 1,014.00	
30 @ \$ 5.00	150.00	
4 @ \$12.00	48.00	
Penalties Collected	<u>18.50</u>	
	\$ 1,230.50	

Less: Fees Retained - 541 @ \$0.20	<u>108.20</u>	
		<u>1,122.30</u>

\$43,235.68

- CR.-

Remittances to Treasurer:

A/c Motor Vehicle Permits	\$42,113.38	
A/c Dog Licenses	<u>1,122.30</u>	

\$43,235.68

EXHIBIT E-1
CITY OF LEBANON
Summary of Trust Fund Principal, Income and Investments
Fiscal Year Ended December 31, 1958

<u>Funds</u>	<u>PRINCIPAL</u>			
	Balance December 31, 1957	Additions During Year	Withdrawn During Year	Balance December 31, 1958
Cemetery Funds	\$ 85,107.44	\$3,550.00	\$	\$ 88,657.44
Library Funds	17,895.90			17,895.90
Old Ladies' Fund	1,587.32			1,587.32
Flag Day	300.00			300.00
<u>City of Lebanon - Capital Reserve Funds:</u>				
Sewer Construction	14,000.00		1,000.00	13,000.00
Airport Construction	2,000.00			2,000.00
West Lebanon Fire Department	9,166.78			9,166.78
Lebanon Center Fire Department	13,060.29	2,000.00		15,060.29
Eldridge Estate Fund	8,280.91			8,280.91
	<u>\$151,398.64</u>	<u>\$5,550.00</u>	<u>\$1,000.00</u>	<u>\$155,948.64</u>

<u>INCOME</u>				<u>Balance of Principal & Income December 31, 1958</u>
<u>Balance December 31, 1957</u>	<u>Income During Year</u>	<u>Expended During Year</u>	<u>Balance December 31, 1958</u>	
\$4,611.16	\$2,748.76	\$2,718.75	\$4,641.17	\$ 93,298.61
	584.51	584.51	-0-	17,895.90
84.59	55.15	55.15	84.59	1,671.91
76.64	13.13	16.23	73.54	373.54
1,811.54	477.88	2,289.42	-0-	13,000.00
166.27	65.46		231.73	2,231.73
333.24	285.35		618.59	9,785.37
375.01	419.84		794.85	15,855.14
	239.83	239.83	-0-	8,280.91
<u>\$7,458.45</u>	<u>\$4,889.91</u>	<u>\$5,903.89</u>	<u>\$6,444.47</u>	<u>\$162,393.11</u>

Investments

New Hampshire Savings Bank	\$31,604.11
Mascoma Savings Bank	83,715.60
Merrimack Savings Bank	3,189.97
Amoskeag Savings Bank	4,374.81
Dartmouth Savings Bank	26,208.62
U. S. Government Bonds	<u>13,300.00</u>
	<u>\$162,393.11</u>

EXHIBIT E-2
CITY OF LEBANON
Trust Fund Income and Expenditures - Checking Account
Fiscal Year Ended December 31, 1958

Balance - January 1, 1958

\$ -0-

Receipts:

Income from Savings Accounts	\$3,248.24
Income from U. S. Bonds	350.00
Income from Eldridge Estate - Land Rents	231.50
Income from Flag Fund Book	<u>16.23</u>

\$3,845.97

Expenditures:

City of Lebanon-Taxes	\$ 118.20
Lebanon Cemetery Committee	2,213.49
West Lebanon Cemetery Committee	525.26
Lebanon Public Library	870.99
Unitarian Society	46.65
Old Ladies' Gifts	55.15
New Flag for G. A. R. Hall	<u>16.23</u>

3,845.97

Balance - December 31, 1958

\$ -0-

EXHIBIT F
CITY OF LEBANON
Eldridge Land Account
Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1958

Receipts:

City of Lebanon	\$100.00	
Blanche Simmons	30.00	
Albaina Jarvis	6.25	
Kenneth Follansbee	10.00	
Charles LaCasse	14.00	
Eva Lobdell	14.00	
John & Priscilla Letson	21.00	
Floyd Eastman	30.00	
Lloyd & Ann Smith	<u>6.25</u>	
		<u>\$231.50</u>

Expenditures:

City of Lebanon - Taxes	\$118.20	
Lebanon Cemetery Committee	20.00	
Lebanon Public Library	46.65	
Unitarian Society	<u>46.65</u>	
		<u>\$231.50</u>

EXHIBIT G
CITY OF LEBANON
Summary of Municipal Court Receipts, Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1958

Balance - January 1, 1958 \$1,617.68

Receipts:

Fines	\$2,575.00	
Support	1,210.00	
Small Claims	334.80	
Restitution	99.10	
Writs	21.80	
Execution Fees	41.19	
Miscellaneous	14.30	
	<u>4,296.19</u>	
		\$5,913.87

Expenditures:

Motor Vehicle Department	\$1,300.50	
Support	1,210.00	
City of Lebanon	2,000.00	
Special & Associate Justice	140.00	
Small Claims	281.80	
Postage & Supplies	42.10	
Witness Fees	5.00	
Restitution	99.10	
Miscellaneous	5.00	
Execution Fees	27.00	
Flowers	15.00	
	<u>5,125.50</u>	

Balance - December 31, 1958 \$788.37

Proof of Balance

Balance in the National Bank of Lebanon - Per Statement December 31, 1958	\$ 866.87	
Less: Outstanding Checks	<u>78.50</u>	
Reconciled Balance - December 31, 1958		\$788.37

EXHIBIT H-1
CITY OF LEBANON
Summary of Public Library Accounts
Period of January 1 to May 5, 1958

Balance - January 1, 1958		\$2,169.69	
<u>Receipts During Period:</u>			
City Appropriation	\$188.00		
W. S. Carter Estate	320.00		
Dividends from Library Trust			
Stock	<u>109.12</u>		
		<u>617.12</u>	
			\$2,786.81
<u>Expenditures During Period:</u>			
Books & Rebinding	\$ 429.45		
Magazines	96.00		
Repairs & Improvements	493.31		
Librarian & Assistants	1,091.52		
Janitor	218.76		
Fuel	312.21		
Lights	85.46		
Water	4.20		
Miscellaneous	31.30		
Social Security	23.45		
Paid to City of Lebanon to Balance	<u>1.15</u>		
			<u>2,786.81</u>
Balance - May 5, 1958		\$ -0-	

EXHIBIT H-2
CITY OF LEBANON
Summary of Library Funds Held by Library Trustees
Fiscal Year Ended December 31, 1958

How Invested

<u>Fund</u>	<u>On Deposit in Savings Bank</u>	<u>Account Number</u>	<u>Amount</u>
Mary E. Hough	Amoskeag Savings Bank	280160	\$ 200.00
William S. Ella	Amoskeag Savings Bank	92176	400.00
Emily Ferren	Amoskeag Savings Bank	92177	100.00
Alice B. Dewey	Dartmouth Savings Bank	30866	500.00
Charles M. Hildreth	Dartmouth Savings Bank	23483	2,500.00
Hazel Purmont & Lizzie Elliott Gifts	Mascoma Savings Bank	32918	1,500.00
David T. Ross	Mascoma Savings Bank	5419	100.00
Margaret S. Lathrop	Mascoma Savings Bank	16510	302.56
Charles M. Hildreth	Mascoma Savings Bank	16052	2,500.00
Hannah M. Wood	Mascoma Savings Bank	17417	50.00
Edna M. Morris	Mascoma Savings Bank	25677	380.43
Maria H. White	New Hampshire Savings Bank	57184	1,000.00
Universalist Society	New Hampshire Savings Bank	57186	300.00
Bela Eastman	New Hampshire Savings Bank	57185	200.00
E. A. Tenney	New Hampshire Savings Bank	65393	300.00
Emma W. Morris	New Hampshire Savings Bank	72614	<u>1,097.66</u>
Total Deposits in Savings Banks			\$11,430.65

Banks & Corporate Stocks

Maria M. White	5 Shares of Capital Stock of the National Bank of Lebanon	386	500.00
Emma M. Morris	8 Shares of Capital Stock of the American Telephone & Telegraph Company	B-H 19607	800.00

Real Estate

William S. Ella	Land in Rear of Library	<u>300.00</u>
Total Library Funds - December 31, 1958		<u>\$13,030.65</u>

EXHIBIT I
CITY OF LEBANON
West Lebanon Cemetery Association - Summary of Accounts
Fiscal Year Ended December 31, 1958

Balance - January 1, 1958 \$1,989.29

Receipts During Year:

Trust Funds	\$ 525.26	
Other Receipts	967.00	
	<u>1,492.26</u>	
		\$3,481.55

Expenditures During Year:

Labor	\$2,038.34	
Mower	325.00	
Repairs	10.50	
Gas & Oil	32.53	
Water Rent	15.00	
Postage	7.15	
Insurance	28.23	
Miscellaneous	<u>3.00</u>	
		<u>2,459.75</u>

Balance - December 31, 1958 \$1,021.80

Proof of Balance

Balance in the National Bank of Lebanon - Per Statement December 31, 1958	\$ 951.88	
Add: Cash on Hand - December 31, 1958	<u>69.92</u>	
Reconciled Balance - December 31, 1958		\$1,021.80

EXHIBIT I-1
CITY OF LEBANON
Lebanon Cemetery Association - Summary of Accounts
Fiscal Year Ended December 31, 1958

Balance - January 1, 1958 \$ 4,834.79

Receipts During Period:

City Appropriation	\$ 1,500.00	
Care of Lots)	6,425.99	
Trust Fund)		
Foundations	406.42	
Gas Tax Refund	36.66	
Sale of Lots	1,005.00	
Water Rents	25.00	
		<u>9,399.07</u>
		\$14,233.86

Expenditures During Period:

Labor	\$10,402.97	
Truck Expense	162.62	
Repairs, Tools & Supplies	510.27	
Office Expenses	64.15	
Water Rent	95.18	
Insurance	89.35	
Equipment	163.60	
Social Security	151.76	
		<u>11,639.90</u>

Balance - Transferred to City \$2,593.96

EXHIBIT J-1
CITY OF LEBANON
Water Department
Balance Sheet
As of December 31, 1958

Assets

Cash - General	\$ 6,025.40	
Cash - Bond Fund Account	82,003.15	
Uncollected Water Rents	<u>10,053.78</u>	
Total Assets		\$ 98,082.33
Net Debt		<u>465,920.82</u>
Total Assets & Net Debt		\$564,003.15

Liabilities

Bond Fund Account	\$ 82,003.15	
Bonds Payable	<u>482,000.00</u>	
Total Liabilities		\$564,003.15

EXHIBIT J-2
CITY OF LEBANON
Water Department
Classified Summary of Receipts, Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1958

Balance - December 31, 1957:

Lebanon	\$ 8,322.14	
West Lebanon	<u>2,447.61</u>	
		\$10,769.75

Receipts During Year:

Water Rents	\$61,492.09
Job Work	4,489.00
Rent	1,305.00
Road Toll Refunds	103.36
Other Refunds	113.15
Miscellaneous	89.79
City of Lebanon	<u>30,657.90</u>

Total Receipts	<u>98,250.29</u>
----------------	------------------

\$109,020.04

Expenditures During Year:

Operating Expenses:

Superintendence	\$ 5,083.33	
Station Operators	9,214.86	
Purification Supplies	3,661.38	
Floridation Supplies	748.75	
Station Supplies	698.45	
Fuel for Station	1,197.31	
Power	<u>6,027.56</u>	
		\$26,631.64

Repairs & Maintenance:

Station	\$ 683.41	
Dam, Canal & Pipe Lines	383.95	
Purification	993.48	
Transmission Mains	149.80	
Reservoir	1,998.38	
Distribution Mains	1,559.21	
Services	5,020.28	
Hydrants	1,042.58	
Meters	<u>616.21</u>	
		12,447.30

Expenditures During Year: (Continued)Administration Expense:

Meter Reading	\$ 2,363.16	
Commercial Supplies & Lights	1,640.41	
Commercial Salaries	4,330.00	
Salaries of General Officers	50.00	
General Expense	2,010.93	
Insurance	1,028.28	
Stationery & Printing	155.75	
Fuel for Office	<u>1,233.25</u>	
		\$12,811.78

Other Expenses:

Town of Hartford	\$ 4,301.52	
Interest on Bonds	6,360.00	
West Lebanon Fire Department		
Expenses (Reimbursed)	1,862.90	
Engineering	696.65	
Auto Expense	<u>593.13</u>	
		13,814.20

Capital Outlay:

Distribution Mains	\$ 9,041.39	
Services	4,529.24	
Hydrants	160.69	
Meters	6,558.40	
Bonded Debt	<u>17,000.00</u>	
		<u>37,289.72</u>

Total Expenditures

\$102,994.64

Balance - December 31, 1958

\$ 6,025.40Proof of BalanceBalance in the National Bank of Lebanon -
Per Statement December 31, 1958

\$ 8,101.65

Add: Deposit of January 2, 1959 \$ 208.23
Cash on Hand 200.00408.23

\$ 8,509.88

Less: Outstanding Checks

2,484.48

Reconciled Balance - December 31, 1958

\$ 6,025.40

EXHIBIT J-3
CITY OF LEBANON
Water Construction Bond Account
Fiscal Year Ended December 31, 1958

Receipts:

Bond Issue	\$200,000.00	
Bond Premium	752.88	
Interest on Treasury Note	<u>6.46</u>	
		\$200,759.34

Expenditures:

Engineering Services	\$ 10,693.52	
Construction	34,815.63	
Supplies	72,389.62	
Postage	7.42	
Advertising	125.00	
Legal & Authentication Services	<u>725.00</u>	
		<u>118,756.19</u>

Balance - December 31, 1958	\$82,003.15
-----------------------------	-------------

Proof of Balance

Balance in the National Bank of Lebanon - Per Statement December 31, 1958	\$ 5,916.99	
Less: Outstanding Check #3	<u>3,369.04</u>	
	\$ 2,547.95	
Add: Treasury Bills on Deposit	<u>79,455.20</u>	
Reconciled Balance - December 31, 1958		\$82,003.15

EXHIBIT K
CITY OF LEBANON
Lebanon Fire Department
Classified Summary of Receipts and Expenditures
Period of January 1 to March 21, 1958

Balance - January 1, 1958	\$2,067.03	
<u>Receipts During Period:</u>		
City Appropriation	<u>5,000.00</u>	\$7,067.03
<u>Expenditures During Period:</u>		
Station Salaries - Including Night Man	\$2,503.07	
Light & Power	244.04	
Telephone	110.20	
Heat	439.14	
Station Supplies & Expense	47.74	
Repairs & Improvements	120.97	
Truck Expense	152.94	
Insurance on Equipment	86.90	
Alarm Expense	12.75	
Retirement	209.20	
Miscellaneous	17.81	
Petty Cash	30.00	
City of Lebanon - To Close Account	<u>3,092.27</u>	
		<u>7,067.03</u>
Balance - December 31, 1958		\$ -0-

EXHIBIT L
CITY OF LEBANON
Statement of Long Term Indebtedness, Showing Annual
Maturities of Principal and Interest
Fiscal Year Ended December 31, 1958

Urban Aid Notes
1.5%

Amount of Issue	\$72,320.20
Date of Issue	December 15, 1954
Principal Payable Date	December 15th
Interest Payable Dates	June 15th & December 15th
Payable At	National Bank of Lebanon

<u>Maturities - Fiscal Year Ending:</u>	<u>Principal</u>	<u>Interest</u>
December 31, 1959	\$13,240.00	\$290.40
December 31, 1960	6,120.20	91.80
December 31, 1961		
December 31, 1962		
December 31, 1963		
December 31, 1964		
December 31, 1965		
December 31, 1966		
December 31, 1967		
December 31, 1968		
December 31, 1969		
December 31, 1970		
December 31, 1971		
December 31, 1972		
December 31, 1973		
December 31, 1974		
December 31, 1975		
December 31, 1976		
December 31, 1977		
December 31, 1978		
	<hr/> \$19,360.20	<hr/> \$382.20

Water Construction Bonds
3.25%

\$200,000.00
November 1, 1958
November 1st
May 1st & November 1st
First National Bank of
Boston

Filter Plant & Water
Main Bonds
2%

\$79,000.00
August 2, 1950
July 1st
January 1st & July 1st
Day Trust Company -
Boston, Mass.

Reservoir Improvement &
Water Main Bonds
2.4%

\$80,000.00
April 15, 1953
April 15th
October 15th & April 15th
Day Trust Company -
Boston, Mass.

<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 10,000.00	\$ 6,500.00	\$ 3,000.00	\$ 720.00	\$ 5,000.00	\$1,260.00
10,000.00	6,175.00	3,000.00	660.00	5,000.00	1,140.00
10,000.00	5,850.00	3,000.00	600.00	5,000.00	1,020.00
10,000.00	5,525.00	3,000.00	540.00	5,000.00	900.00
10,000.00	5,200.00	3,000.00	480.00	5,000.00	780.00
10,000.00	4,875.00	3,000.00	420.00	5,000.00	660.00
10,000.00	4,550.00	3,000.00	360.00	5,000.00	540.00
10,000.00	4,225.00	3,000.00	300.00	5,000.00	420.00
10,000.00	3,900.00	3,000.00	240.00	5,000.00	300.00
10,000.00	3,575.00	3,000.00	180.00	5,000.00	180.00
10,000.00	3,250.00	3,000.00	120.00	5,000.00	60.00
10,000.00	2,925.00	3,000.00	60.00		
10,000.00	2,600.00				
10,000.00	2,275.00				
10,000.00	1,950.00				
10,000.00	1,625.00				
10,000.00	1,300.00				
10,000.00	975.00				
10,000.00	650.00				
10,000.00	325.00				
\$200,000.00	\$68,250.00	\$36,000.00	\$4,680.00	\$55,000.00	\$7,260.00

EXHIBIT L (Continued)
CITY OF LEBANON
Statement of Long Term Indebtedness, Showing Annual
Maturities of Principal and Interest
Fiscal Year Ended December 31, 1958

Fire Station Bonds

2 1/2%

Amount of Issue

\$180,000.00

Date of Issue

May 1, 1953

Principal Payable Date

May 1st

Interest Payable Dates

November 1st & May 1st

Payable At

First National Bank of
Boston

Maturities - Fiscal Year Ending:

Principal

Interest

December 31, 1959	\$ 10,000.00	\$ 3,125.00
December 31, 1960	10,000.00	2,875.00
December 31, 1961	10,000.00	2,625.00
December 31, 1962	10,000.00	2,375.00
December 31, 1963	10,000.00	2,125.00
December 31, 1964	10,000.00	1,875.00
December 31, 1965	10,000.00	1,625.00
December 31, 1966	10,000.00	1,375.00
December 31, 1967	10,000.00	1,125.00
December 31, 1968	10,000.00	875.00
December 31, 1969	10,000.00	625.00
December 31, 1970	10,000.00	375.00
December 31, 1971	10,000.00	125.00
December 31, 1972		
December 31, 1973		
December 31, 1974		
December 31, 1975		
December 31, 1976		
December 31, 1977		
December 31, 1978		

\$130,000.00

\$21,125.00

West Lebanon Water
Department Bonds
2.1%

\$250,000.00
December 1, 1951
December 1st
June 1st & December 1st
First National Bank of
Boston

		Total	
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 9,000.00	\$ 4,011.00	\$ 50,240.00	\$ 15,906.40
9,000.00	3,822.00	43,120.20	14,763.80
10,000.00	3,633.00	38,000.00	13,728.00
10,000.00	3,423.00	38,000.00	12,763.00
10,000.00	3,213.00	38,000.00	11,798.00
10,000.00	3,003.00	38,000.00	10,833.00
11,000.00	2,793.00	39,000.00	9,868.00
11,000.00	2,562.00	39,000.00	8,882.00
11,000.00	2,331.00	39,000.00	7,896.00
11,000.00	2,100.00	39,000.00	6,910.00
11,000.00	1,869.00	39,000.00	5,924.00
12,000.00	1,638.00	35,000.00	4,998.00
12,000.00	1,386.00	32,000.00	4,111.00
12,000.00	1,134.00	22,000.00	3,409.00
13,000.00	882.00	23,000.00	2,832.00
13,000.00	609.00	23,000.00	2,234.00
13,000.00	336.00	23,000.00	1,636.00
3,000.00	63.00	13,000.00	1,038.00
		10,000.00	650.00
		10,000.00	325.00
<hr/>	<hr/>	<hr/>	<hr/>
\$191,000.00	\$38,808.00	\$631,360.20	\$140,505.20

EXHIBIT M
CITY OF LEBANON
City Officers' Surety Bonds
1958

	<u>Number</u>	<u>Amount</u>	<u>Term Beginning</u>
<u>City Treasurer:</u>			
Harold J. Townsend Peerless Insurance Company	F-24-06-29	\$15,000.00	March 11, 1958
<u>City Clerk:</u>			
Irene C. Forrest Peerless Insurance Company	F-24-06-28	\$ 5,000.00	March 11, 1958
<u>Assistant City Clerk:</u>			
Gordon E. Plummer Peerless Insurance Company	F-24-06-27	\$ 1,000.00	March 11, 1958
<u>Tax Collector:</u>			
Bert P. Shores Peerless Insurance Company	F-150988	\$25,000.00	March 11, 1958
<u>Clerk of Municipal Court:</u>			
Clarence B. Shelnutt Peerless Insurance Company	F-24-15-53	\$ 500.00	October 1, 1958
<u>Trustees of Trust Funds:</u>			
J. Daniel Porter Peerless Insurance Company (Rider)	F-94703	\$25,000.00	March 11, 1958
Maude B. Marston Peerless Insurance Company (Rider)	F-152516	\$25,000.00	March 11, 1958
Bert P. Shores Peerless Insurance Company	F-45569	\$25,000.00	March 11, 1958

YOUR CITY OFFICIALS

The following boards serve to carry out your wishes in conducting City affairs. Members serve without pay. Your expressions of opinion on City affairs are encouraged.

CITY COUNCIL (Legislative and budget determination)

Mayor Donald M. Taber	Ward 3	Robert L. Evans	Ward 2
Asst. Mayor Roy Hathorn	Ward 1	* Robert Lewis	At Large
Harold H. Bond	Ward 3	** Paul Guilderson	At Large
Ernest Coutermarsh	Ward 2	Howard C. Townsend	At Large
Nelson Crawford	Ward 1		

- * Appointed by the City Council to replace Mayor Harry Savage who resigned.
** Appointed by the City Council to replace Councilman Theodore Minard who resigned.

PLANNING BOARD (Long range planning and advice to City Council)

Frank Hough, Chairman	Phillip E. Hoar
Elaine Elliott	George Richardson, Jr.
Stephen Cole	Jacob D. Dumelle
Robert M. Lewis	Donald M. Taber
Frank H. Jackson	

ZONING BOARD OF ADJUSTMENT (Hears appeals from strict interpretation of Zoning Ordinance)

John L. Brown, Chairman	Bert Hubbard, Jr.
Wesley R. Lane, Clerk	Kenneth Smith
Edward Barrett	

INDUSTRIAL DEVELOPMENT COMMITTEE (Encouragement of industrial expansion and development)

Wilbur Hennings, Chairman	Donald M. Taber
Robert C. Elliott	Jacob D. Dumelle
Arthur Thibodeau	

TRUSTEES OF TRUST FUNDS (Invests trust and capital reserve funds)

William Gilman, Secretary	J. Daniel Porter
Maude Marston	

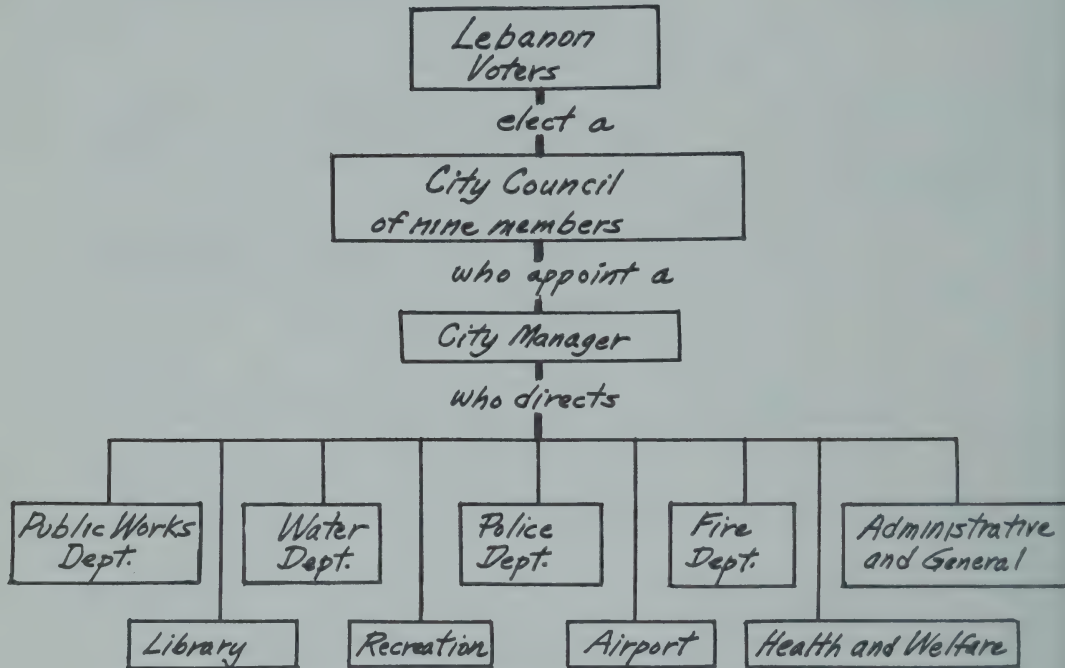
LIBRARY BOARD (Advises on Library matters)

William A. Smith, Chairman	Erald B. Harrison
Winifred Couser	Farwell A. Brown

PERSONNEL ADVISORY BOARD (Hears appeals from City employees on job status)

William English	J. Clayton Ramsdell
John Harder	

How Your Government Works



Lebanon's government operates under the provisions of the City Charter which was adopted by a 1521 to 805 vote of Lebanon citizens on October 15, 1957.

The City Council, by provision of the Charter, serves without pay, sets major policies for the City, adopts ordinances and determines the final budget. Of the nine Councilmen, three are elected from the City at large and two are elected from each of the three wards of the City. Terms of the Council expire on December 31, 1959. A municipal election will be held on November 3, 1959.

The City Manager is appointed by the Council and serves at its pleasure. He has no term of office or contract. All administrative matters are handled through him. He advises the Council, recommends a budget and hires personnel.

The council-manager plan is in use in 44.7% of all U. S. cities over 10,000 population. Twelve communities in New Hampshire, 34 in Vermont and 132 in Maine use this system of government.

Copies of the City Charter are available upon request at City Hall. Weekly reports on City affairs are given on Tuesday evenings at 6:30 P. M. over WTSN (1400 k.c.) when "Your City Reports" is heard.

All meetings of the City Council are open to the public as specified in the City Charter. Regular Council meetings are held the second and fourth Tuesdays of every month at 7:30 P. M. in the Court Room on the second floor of City Hall. You are welcome to attend.

WHERE TO CALL FOR SERVICE

The taxes you pay are to provide certain City, School, County and State services. For City services, please telephone the following numbers if you have any needs or questions.

EMERGENCY CALLS

To Report A Fire	{ Lebanon 80
	{ West Lebanon 100
To Call Police	{ Lebanon 452
	{ West Lebanon 700
All Other Emergencies (after office hours)	Lebanon 452

All numbers listed below are at the Lebanon exchange unless otherwise shown.

Auto Registrations	639, 451, 450
Birth Certificates	639, 451, 450
Cemetery Collector (Lebanon) Pauline LaBombard	450, 451, 639
Cemetery Collector (West Lebanon) Harrison Clapper	W. L. 292-W
City Assessor Carl Adams	451, 639, 450
City Attorney Robert A. Jones	765
City Auditor Minnie Emerson	639, 450, 451
City Clerk Irene C. Forrest	639, 451, 450
Civil Defense Director Herman Coutermarsh	60
City Engineer Richard Hodecker	133, 110
City Manager Jacob Dumelle	450, 451, 639
City Treasurer Harold J. Townsend	125
Culverts, plugged	76-W
Dog Licenses	639, 451, 450
Election matters	639, 451, 450
Fire Chief Herman M. Coutermarsh	60
Head Taxes	451, 639, 450
Health matters	450, 451, 639
Holes in streets	76-W
Icy streets	76-W
Librarian Lurlene Cole	277-M
Library, Lebanon	277-M
Library, West Lebanon	W. L. 389-W
Municipal-Judge Harry Savage	55
Police Chief Clarence W. Wright	452
Poll Taxes	451, 639, 450
Probation Officer Patrick Walsh	55
Public Works Supt. Chauncey Herrin	76-W
Pumping Station	406
Recording of mortgages and writs	639, 451, 450
Sewers stopped	76-W
Tax Collector Barbara Valentine	451, 639, 450
Trees, dangerous	76-W
Trust Funds Secretary William Gilman	125
Water Bill Collector Marion Goodrich	110
Water Supt. Richard Hodecker	133, 110
Welfare Supt. Thomas J. Murphy	1102
Zoning information	450, 451, 639

FACTS ABOUT LEBANON

Did you know?

- ... that Lebanon was chartered by Governor Benning Wentworth under authority of King George III of Great Britain on July 4, 1761.
- ... that Lebanon was to contain 23,000 acres (35.9 sq. mi.) and to be six miles square.
- ... that the first town meeting was held in Lebanon on May 13, 1765.
- ... that the proprietors of Lebanon voted on March 13, 1770 to grant 1441 acres of land 1.5 miles square to Dr. Eleazar Wheelock for the support of Dartmouth College.
- ... that the people of Lebanon at Town Meeting on March 31, 1778 voted unanimously to accept the Constitution of the State of Vermont (as did 15 other New Hampshire towns.)
- ... that in October 1778 the Vermont Assembly refused to accept the 16 New Hampshire towns, including Lebanon.
- ... that Lebanon voters at Town Meeting on March 13, 1781 voted again to join Vermont and that Lebanon was admitted to Vermont in April 1781.
- ... that in January 1782, General George Washington wrote a letter to Governor Chittenden of Vermont recommending the Connecticut River as the eastern boundary of Vermont which was followed.
- ... that Daniel Webster spoke at the opening of the Northern Railroad into Lebanon on November 17, 1847.
- ... that Lebanon has given two U. S. Senators (Aaron H. Cragin, 1865-1877, and Norris Cotton, since 1954) and one Governor (Lane Dwinell, 1955-1959) to New Hampshire.
- ... that the Great Fire in Lebanon occurred on May 9, 1887.
- ... that Lebanon today has an estimated population of 9,000 people making it the eleventh largest community in New Hampshire.
- ... that many of these facts together with photographs and a map of Lebanon in 1803 are contained in the 459 page "History of Lebanon 1761-1887" written by the Rev. Charles A. Downs and published in 1908 and on sale at City Hall at \$4.00 per copy.

DEDICATION

This annual report is dedicated to the officials of the formerly separate districts and precincts and various boards and commissions, who by their co-operation and conduct, contributed to the easy transition and orderly transfer of town functions to city operation.

City Council of Lebanon

Town of Lebanon

Daniel H. Brown, Selectman
George H. Edson, Selectman
Joseph B. Perley, Selectman
Harold J. Townsend, Treasurer
Irene C. Forrest, Clerk
Bert P. Shores, Tax Collector
Clarence W. Wright, Police Chief
Chauncey B. Herrin, Road Agent

Myrl R. Eaton, Health Officer
Thomas J. Murphy, Overseer of the Poor
Maude B. Marston, Lebanon Cemeteries
Samuel E. LaMotte, West Lebanon Cemetery
J. Daniel Porter, Trustee of Trust Funds
Robert A. Jones, Attorney
Doris Follensbee, G.A.R. Building
Harold B. Blodgett, Civil Defense

Lebanon Center Precinct Fire Department

Paul W. Clark, Fire Ward
John J. Driscoll, Fire Ward
* Henry J. Daigle, Fire Ward

Harold J. Townsend, Treasurer
Herman M. Coutermarsh, Fire Chief

Lebanon Water Works

John L. Brown, Commissioner
Ernest R. Coutermarsh, Commissioner
Kenneth E. Lutz, Commissioner

Harry Manson, Superintendent
Harold B. Blodgett, Treasurer

West Lebanon Village Fire District

Roy C. Hathorn, Commissioner
Ira H. Buck, Commissioner
Carroll P. Dutton, Commissioner

Frank F. Hough, Treasurer
Harrison Clapper, Fire Chief

Library Board

Dr. Arthur W. Burnham, Chairman
Clifton C. Waldo
Ewald B. Harrison
Winifred P. Couser

William A. Smith
Farwell A. Brown, Treasurer
Lurlene Cole, Librarian

Recreation Commission

Allen S. Johnson, Chairman
Betty Taber
Harvey Bassy

Harvey Fellows
Irvin P. Davis

Planning Board

Frank F. Hough, Chairman
John L. Brown
Frank H. Jackson

Robert A. Jones
Daniel H. Brown
Robert M. Lewis

Zoning Board of Adjustment

Farwell A. Brown, Chairman
Earl A. Burke
Merle Adams

Charles W. Goss
Kenneth E. Lutz

* Deceased

MAY 11 1962

STATE OF NEW HAMPSHIRE

RESOLUTIONS

paying homage to the

CITY OF LEBANON

New Hampshire State Library



3 4677 00227091 1

OCT 28 1966

APR 24 1992

APR 04 1997

WHEREAS, Lebanon only a year ago became New Hampshire's eleventh city, and

WHEREAS, That city recently received national recognition and was awarded the runner-up position as one of the All American Cities in a national contest sponsored by the National Municipal League and by Look Magazine, therefore be it

RESOLVED, That we, the members of this House of Representatives, do hereby pay homage and extend our congratulations to the city of Lebanon, and be it further

RESOLVED, That the Clerk of the House transmit a copy of these Resolutions to Mayor Donald Tabor of Lebanon.



Stewart Semper
Speaker
House of Representatives

Ernest H. Antermans
Representative from Lebanon

Francis W. Tolman
Clerk
House of Representatives

Legislature of 1959

OCT 5 '59